

of settlements and the making of far-reaching compromises for a sincere peace. As stated by President Bill Clinton on July 28, 2000, the refugee problem in the Middle East is two-sided, and includes the Jews from Arab lands "who came to Israel because they were made refugees in their own land." The Jewish post-1948 refugees, whose number was about the same as that of the Palestinian refugees from the same period, were resettled and rehabilitated in their new home—Israel. The Palestinians of the UNRWA refugee camps have not been offered any form of rehabilitation anywhere, and this is precisely the reason that the camps have become the incubators for so many suicide bombers. Thus, a peaceful resolution of the conflict continues to be stymied by the violent consequences of a decades-old policy of deliberately neglecting the Palestinian refugee problem and of deferring its resolution until some far-off future date. Today, for the sake of peace, the UN and the international community must reverse their long-standing and destructive Palestinian refugee policies and offer a dramatic and new humanitarian vision to the Palestinian refugees in the UNRWA camps and elsewhere.

A TRIBUTE TO COLONEL JAMES W.
DELONY OF THE UNITED STATES
ARMY CORPS OF ENGINEERS

HON. MIKE MCINTYRE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 13, 2002

Mr. MCINTYRE. Mr. Speaker, it is with great pleasure that I rise today and honor Colonel James W. DeLony of the United States Army Corps of Engineers. On June 13, 2002, Colonel DeLony retired after serving the people of this great nation for over twenty-eight years.

James DeLony was a decorated officer, who spent his career ensuring that the freedoms the United States holds dear are protected. Throughout his illustrious career, Colonel DeLony was honored with the Legion of Merit Award, Bronze Star Medal, five Meritorious Service Medals, two Army Commendation Medals, two National Defense Service Medals, Joint Meritorious Unit Award, Saudi Arabia/Kuwait Liberation Medal, two Humanitarian Service Awards, Senior Parachutist Badge, Air Assault Badge, and the Ranger Tab.

As Commander of the Wilmington District United States Army Corps of Engineers, Colonel DeLony continued to serve the people by managing many civil works projects in southeastern North Carolina. Without the dedication and determination of Colonel DeLony, many of these projects would not have been possible. From the Wilmington Port to the Brunswick, New Hanover, and Pender County beaches, his commitment has been unwavering and steadfast.

We owe Colonel James W. DeLony our sincere appreciation for his twenty-eight years of committed service to our nation. His devotion to the people of the United States should serve as an example to us all.

May God bless him and his family, and may God bless this great nation.

PERMANENT DEATH TAX REPEAL
ACT OF 2002

SPEECH OF

HON. TODD TIAHRT

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 6, 2002

Mr. TIAHRT. Mr. Speaker, all across this country moms and dads are striving to provide a bright future for their children. Parents who own small businesses or family farms put years of sweat and blood into making them prosper so they will have something to leave behind for their children. Here in America, dreams really do come true as individuals work hard to achieve great success. But here in America, we are also cursed by an offensive tax penalty that often forces families to lose these small businesses and family farms.

Last year when President Bush signed the Economic Growth and Tax Relief Reconciliation Act of 2001 into law, Americans were pleased to know that this curse, commonly called the death tax, would finally be terminated by 2010. What many did not realize is that this tax is scheduled to come back from the dead to haunt us January 1, 2011.

If a farmer or small business owner dies on December 31, 2010, no death tax will be charged. But if that person dies just one day later, the government will once again be there to offer its condolences by charging up to a 60 percent tax on the value of the farm or business. Instead of the final wishes of the deceased family member being honored with respect, the government just wants more money to waste in Washington.

After 2010, Americans who pay taxes their entire life will be taxed one final time when they die. No taxpaying citizen deserves to have the fruit of their labor taxed twice.

Just two months ago the House passed a bill that would make last year's tax cut permanent. Unfortunately, some politicians don't want to see this money leave Washington and have made every effort possible to obstruct doing away with this tax. That is why we are once again discussing this matter.

Any vote in opposition to permanently eliminating the death tax is a vote in favor of higher taxes for millions of Americans. Whether we make last year's tax cuts permanent with one vote or a dozen votes, I will continue fighting against raising taxes for my constituents in Kansas. I urge my friends and colleagues to join me today in voting to permanently kill this disgraceful tax burden imposed on families during their time of grief.

The death tax issue is not about how many rich or poor people have to pay a certain tax. It is about the inherent impropriety of taxing death. Whether a person is rich, middle-class, or poor, it is wrong to tax the dead.

I was proud to cosponsor the Permanent Death Tax Repeal Act of 2001 last year, and I look forward to its passage today. When I talk to Kansas farmers, agriculture producers, business owners and others who have invested wisely, I consistently get the same message: don't tax us when we die.

The American people are tired of Washington taxing and spending their money, and one of the most egregious actions this Congress can do is allow the death tax to come back to haunt us again.

Mr. Speaker, let's bury the death tax for good.

CEDAR CREEK BATTLEFIELD AND
BELLE GROVE PLANTATION NA-
TIONAL HISTORICAL PARK

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 13, 2002

Mr. WOLF. Mr. Speaker, after more than 11 years of study, effort, and public comment, I am proud to announce that today Senator JOHN WARNER and Congressman BOB GOODLATTE and I are introducing legislation to create the Cedar Creek Battlefield and Belle Grove Plantation National Historical Park. The concept for the establishment of a new national park in the Shenandoah Valley was one of the key recommendations within the Management Plan for the Shenandoah Valley Battlefields National Historic District.

This legislation is the result of work from a broad range of interest groups including the National Park Service, local partner organizations, locally elected officials, local landowners and others. I want to recognize their efforts to produce this legislation. I believe the strength of this legislation lies with this widespread public interest.

Legislation for the new park is an outgrowth of a bill sponsored by Senator WARNER and the late Congressman French Slaughter in 1988 and the law passed in 1996 which established the Shenandoah Valley Battlefields National Historic District sponsored by Senator WARNER and myself. The local citizen-based commission established for the Battlefields District recommended that Cedar Creek Battlefield be established as a new national park. The accompanying Park Service study found in fact only Cedar Creek met the criteria to be designated a national park.

Originally conceived as purely a battlefield park, the local stakeholders expanded the vision to include a broader scope of history. The new park will preserve and interpret the rich story of Shenandoah Valley history from early settlement through the Civil War and beyond and protect the historic landscape which features panoramic views of the mountains, natural areas, and waterways in the northern Shenandoah Valley.

Importantly too, the other nine Civil War battlefield sites within the Shenandoah Valley will benefit from the national park designation in the valley and increase in tourism at the new park, but each will continue to be protected and managed locally.

The proposed park boundary includes approximately 3,000 acres at the intersection of Frederick, Shenandoah and Warren counties and is based on the 1969 boundary establish for the Cedar Creek and Belle Grove National Historic Landmark. Today, of the 3,000 acres, Shenandoah County and three private preservation groups, including Belle Grove Plantation, collectively protect nearly 900 acres within the park boundary.

For years it has been the burden of local organizations to protect, honor, and interpret these nationally significant lands. Given increased development pressure, federal involvement is needed to help support the local efforts, to preserve historic lands for future generations, and to ensure continued high quality interpretation of the area.

This park is a model for a new type of national park for the future. A key provision allows all landowners to continue their right to